

44-307

~~CONFIDENTIAL~~

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25X1A6a : Chief, [REDACTED]
ATTN: Finance Officer

: Comptroller

: General - Financial Accounting for
Property Procedures
Specific - ~~Withdrawals of Nonexpendable~~
Property No Charge to Cost
: As Outlined in Paragraph 6

25X1A6c : (a) [REDACTED] dated 25 January 1960
(b) Book Dispatch 1434

1. Reference (a) states that the Station has been adjusting its memorandum receipt (MR) accounts in order that they will reflect the property currently in the custody of responsible officers, that the adjustments were treated as turn-ins and issues in accordance with field supply procedures, and that as a result of these "paper" transactions the property cost limitations are not adequate for the remainder of the fiscal year. You inquire as to whether such "paper" transactions should affect the property cost limitations.

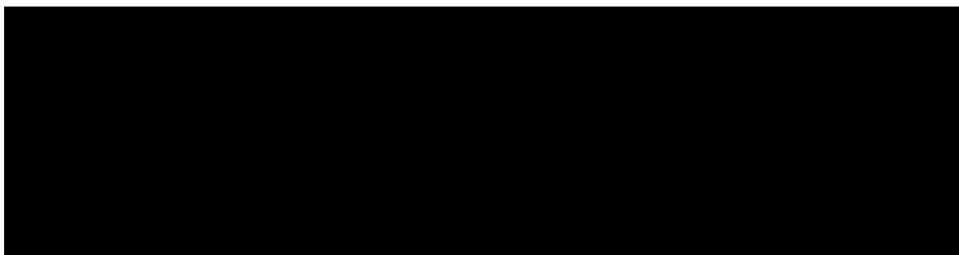
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2. [REDACTED] provides that the adjustments of (MR) accounts may be processed (a) as turn-ins and issues or (b) by preparing new consolidated memorandum receipts and processing them in accordance with the [REDACTED]

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If the latter alternative had been followed, the adjustments could have been made without processing them through the FPA records because, as stated in reference (a), the net result of the adjustments was that no material was returned to or issued from stock and because all such adjustments were within the same cost center account. Accordingly, if desired, this effect could be accomplished at this time either by reversing the subject transactions and adopting alternative b, or by following the procedure set forth below.

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expendable property returned to stock, in the past or in the future, may be released, under certain conditions, to a project or other activity without charge to property cost limitations. The conditions are as follows:

- a. The release is of the same material (i.e., line item(a)) as was turned in and the release is to the cost center account number that turned in the material.
- b. The release occurs in the same fiscal year in which the turn in was made (regardless of the fiscal year in which the material was initially withdrawn from stock).

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- c. The material turned in was not unserviceable or obsolete.
- d. The material is in stock and available for issue.
- e. The revision, as it relates to the release of nonexpendable property returned to stock, without charge to property cost limitation, provides that:

- a. The determination as to whether nonexpendable property returned to stock can be released without charge to property cost limitation will be made by the station accountable officer.
- b. The documents representing releases of material without charge to property cost limitation will be processed with a 6-3 transaction code. The entries to be made in connection with a 6-3 transaction code are as follows:

Debit: Account No. 171 - Property In Use

Credit: Account No. 170 - Stores - Supplies and Equipment

Debit: Account No. 689 - Value of Property Returned to Stock

Credit: Account No. 371 - Reserve for Property In Use

- c. The procedure may be made effective as of the date of 1 July 1969, at the option of the Station. In the event the procedure is made effective as of 1 July 1969 any transactions during the current fiscal year which meet the conditions stated in paragraph 3 above, should be adjusted by reversing the 6-3 transactions recorded at the time the property was released and recording the same transactions as a 6-3 transaction.
- d. Each installation shall advise Headquarters of the date as of which the procedure is made effective.
- e. You are authorized by this dispatch to adopt the

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TAS/ [redacted] /ph/24 March 1968

Distribution:

- 3 - Addressee
- 1 - Signer
- 1 - FE/BF
- 1 - FD/Accounts Hr.
- 1 - Budget Div.
- 1 - OL/SD
- 1 - TAS Subject
- 1 - TAS Reading
- 1 - TAS Chrono

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